

Providence Mine Site Visit

Findings

1. Arsenic

- a. The waste rock pile is high in arsenic
- b. There is high arsenic around the mine feature area and trail that goes through this area
- c. There are also some high arsenic samples in the surrounding property

2. Lead

- a. The waste rock pile is high in lead
- b. The mine feature area and trail that goes through this area is very high in lead
- c. The surrounding property does not have high lead

3. Cadmium

- a. The waste rock pile is high in cadmium
- b. There is high cadmium around the mine feature area and trail that goes through this area
- c. The surrounding property does not have high cadmium

Re-use

The trail is used regularly and unofficially by local residents to walk their dogs. The City plans to route the Tribute Trail system through this site. The Tribute Trail will likely receive heavy use for recreation and by the middle school for science class activities.

Targets

Lead would drive the clean up. The thought being if you deal with lead then you have dealt with arsenic as well and the target for lead is much less ambiguous than arsenic. The goal for clean up would be to have lead levels be below 150ppm.

Options

1. Remove, cap or terrace and vegetate the waste rock near the creek-this would have the added benefit of reducing the contamination of the river gravel
2. Cover the trail in a protective layer such as gravel, or concrete so that exposure to toxins would be reduced.
3. Re-route the trail to avoid the mine feature area
4. Close off the existing access trail



Recommendations

Providence Mine

Appendix A

Sample number	EPA As ppm	ALS As ppm	As ppm	EPA Pb ppm	ALS Pb ppm	Pb ppm	EPA Cd ppm	ALS Cd ppm	Cd ppm	Location category	Location notes
1	17	23	17	360	366	360	5.3	6	5.3	Trail	DS end of trail
2	27	28	27	6700	7090	6700	10	10.8	10	Trail	44ft up from DS end of trail near wall
3	27	27	27	680	774	680	13	16.5	13	Trail	88 ft us from DS end of trail beginning of shaft
4		12	12	240	240	240	7	7.9	7	Trail	122 ft up from DS end of trail near shaft
5	20	28	20	160	178	160	1.6	1.8	1.6	Trail	166 ft up from DS end of trail @ shaft
6		14	14		84	84		1.1	1.1	Trail	270 ft up from DS end of trail
7		19	19	180	180	180	1.6	1.7	1.6	Trail	314 ft up from DS end of trail
8		17	17		110	110		1.4	1.4	Trail	358 ft up from DS end of trail
9	19	30	19		65	65		0.9	0.9	Trail	402 ft up from DS end of trail, top of a hill
10	17	27	17	140	152	140	2.2	2.3	2.2	Trail	546 ft up from DS end of trail top of a hill
11		10	10		40	40		0.8	0.8	Trail	590 ft up from DS end of trail top of a hill
12		12	12		40	40		1.1	1.1	Trail	634ft up from DS end of trail
13		15	15		51	51		0.8	0.8	Trail	678 ft up from DS end of trail
14		7	7		56	56		0.9	0.9	Dup	duplicate of 13
15		7	7		121	121		0.6	0.6	Jud	off trail on mound eroding just 10ft up from 14
16		12	12	250	232	250		0.8	0.8	Trail	50 ft downhill from 15, US of trail
											under tree with chain; upstream of trail, b/w trail and creek near US most feature on ledge toward creek
17	33	39	33	320	303	320	9.9	11.2	9.9	Trail	
18		10	10		102	102	2	2.1	2	Feature	in most upstream feature
19		52	52		622	622		6.2	6.2	Feature	crumbling wall in feature most upstream
20	24	30	24		68	68		0.5	0.5	Feature	shaft judgmental
21	15	24	15		48	48		0.7	0.7	Dup	duplicate of 21, from shaft but above of 20
22	33	43	33	930	881	930	14	17.4	14	Feature	mine waste outside of shaft on creek side near DS end
23	25	28	25	260	253	260	6.2	7.2	6.2	Feature	near most DS feature along wall
24		7	7		67	67		1.4	1.4	Feature	shaft above shaft pit on far side eroding area
25		<5	5		23	23		<0.5	0.5	Feature	above shaft on hill slope eroding hill by 3 large oaks
26		5	5		39	39		<0.5	0.5	Trail	popular trail above main trail
27		18	18		122	122	2.1	2.5	2.1	Trail	exposed area above popular trail
28										Background	Background 1 up flume trail in woods, red dirt
29		5	5		6	6		<0.5	0.5	Property	property on old road grade above hill cut
30	23	32	23		39	39		<0.5	0.5	Property	property on deer trail above flume
31		30	30		41	41		<0.5	0.5	Dup	Duplicate of 30
32		10	10		15	15		<0.5	0.5	Property	property on flume cut
33	25	26	25		128	128	2	2	2	Background	Background 2 on flume trail
34	26	32	26	170	208	170	2.1	2.4	2.1	Property	property statistical along Bear Trail
35		28	28		109	109		1.4	1.4	Background	Background 3 below bear trail
36										Property	property statistical below bear trail
37	38	51	38		83	83		0.7	0.7	Property	property statistical on animal trail above 34, 35, 36
38	57	71	57		52	52		0.9	0.9	Property	property statistical on ivy covered hill strange mounds above Providence, steep
39	42	42	42		84	84		1.6	1.6	Property	Collapsing shaft judgmental composite in property area below flume trail
40	46	53	46	280	306	280	9.6	13	9.6	Waste rock	DS end of tailings pile, 0ft on tape, start at locus tree
41	46	54	46	280	278	280	9.6	9.8	9.6	Waste rock	35ft US on tailings pile on tape
42	52	53	52	250	203	250	7.9	8.7	7.9	Waste rock	70ft US on tailings pile on tape
43	52	75	52	250	344	250	7.9	10.2	7.9	Waste rock	105ft up on tailings pile on tape
44	67	60	67	520	510	520	9.1	8.8	9.1	Waste rock	140ft on tailings pile
45	67	87	67	520	546	520	9.1	11.8	9.1	Waste rock	175ft up on tailings pile
46	74	94	74	550	831	550	11	15	11	Waste rock	210 up on tailings pile
47	74	63	74	550	229	550	11	9.6	11	Waste rock	245 up on tailings pile
48		19	19	190	153	190	4.6	4.4	4.6	Waste rock	280 up on tailings pile
49		33	33	190	245	190	4.6	5.9	4.6	Waste rock	315ft up on tailings pile
50		33	33		242	242		5.7	5.7	Waste rock	duplicate of 10c

Sample number	EPA As ppm	ALS As ppm	As ppm	EPA Pb ppm	ALS Pb ppm	Pb ppm	EPA Cd ppm	ALS Cd ppm	Cd ppm	Location category	Location notes
51	32	44	32	150	152	150	7.2	2.2	2	Waste rock	350ft up on tailings pile on tape, 11st stat on pile
52	67	51	67	270	207	270	9	7.3	9	Waste rock	downstream end of hill slope, 15ft up from locust surface sample
53	74	83	74	320	296	320	11	13.9	11	Waste rock	15ft up from locust depth sample
54	67	78	67	270	293	270	9	9.7	9	Waste rock	45ft up on hill slope surface sample
55	74	83	74	320	323	320	11	11.2	11	Waste rock	45ft up on hill slope depth sample
56	71	82	71	410	478	410	13	19.1	13	Waste rock	75ft up on hill slope surface samples GPS taken
57	69	79	69	410	444	410	16	17.1	16	Waste rock	75ft up on hill slope depth sample GPS taken
58	71	75	71	410	346	410	13	8.7	13	Waste rock	105ft up on hill slope surface sample
59	69	83	69	410	383	410	16	18.9	16	Waste rock	105ft up on hill slope depth sample
60		75	75		402	402		22.7	22.7	Waste rock	duplicate of 20c (at depth)
61	49	39	49	350	433	350	8.4	11.6	8.4	Waste rock	135ft up on hill slope surface sample
62	56	24	56	100	213	100	2.1	6.2	2.1	Waste rock	135ft up on hill slope depth sample
63	49	76	49	350	308	350	8.4	8.3	8.4	Waste rock	165ft up on hill slope surface sample by rock scramble
64	56	95	56	100	57	100	2.1	0.5	2.1	Waste rock	165ft up on hill slope depth sample
65	48	69	48	330	514	330	7.1	9.2	7.1	Waste rock	195ft up on hill slope surface sample near washout into creek
66	49	51	49	170	229	170	5.3	8.8	5.3	Waste rock	195ft up on hill slope depth sample
67	45	36	45	330	197	330	7.1	7.2	7.1	Waste rock	225ft up on hill slope surface sample at "cave" tunnel
68	49	75	49	170	144	170	5.3	2.7	5.3	Waste rock	225ft up on hill slope depth samples at "cave" tunnel
69	5	5	5	7	7	7	0.7	0.7	0.7	Waste rock	255ft up on hill slope surface sample
70	14	14	14	10	10	10	0.5	0.5	0.5	Waste rock	255ft up on hill slope depth sample
71	42	50	42	240	250	240	7.9	8.4	7.9	Waste rock	315 ft up on slope surface sample just DS of bridge abutment
72	42	55	42	240	253	240	7.9	8.7	7.9	Waste rock	duplicate of 32c
73	20	27	20	180	187	180	4.8	5.1	4.8	Waste rock	315ft up on slope depth sample

Date: September 15, 2009
To: Nevada City City Council Members
From: Cindy Siegfried, City Planner 
Sam Goodspeed, Fire Chief 
Subject: **Proposed Master Revenue Sharing Agreement for Nevada City
Annexations between the City of Nevada City and the Nevada County
Consolidated Fire District**

RECOMMENDATION: Adopt Resolution 2009-XX approving the Agreement, subject to any changes

BACKGROUND

Attached please find the proposed Master Revenue Sharing Agreement between Nevada City and the Nevada County Consolidated Fire District (NCCFD) regarding annexations to the City.

As the Council recalls, the City recently completed two annexations to the City, one being the Northside Annexation of 18 parcels and the other was the annexation of the County-owned property included as part of the "Gracie Commons" 16-lot residential subdivision on Gracie Road.

The Nevada County Local Agency Formation Commission (LAFCo) approved these annexations on June 18, 2009. As part of that approval, LAFCo recommended that a master revenue sharing agreement be created between the City and the Fire District for these two annexations and for future annexations. LAFCO requested that this Agreement be adopted by October 1, 2009.

The Agreement has been created with the cooperation of NCCFD Fire Chief Tim Fike, NCCFD District & Board Secretary Darlene E. Bennett, LAFCo Executive Officer SR Jones, and City staff.

The Fire District will be taking the Agreement to their Board in October of 2009 for their approval.

/Attachments

MASTER REVENUE SHARING AGREEMENT FOR NEVADA CITY ANNEXATIONS

THIS AGREEMENT is made and entered into this _____ 2009 by and between the CITY OF NEVADA CITY, a municipal corporation, (hereinafter "CITY") and the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, an independent fire protection district (hereinafter "NCCFD"), with reference to the following facts:

RECITALS:

WHEREAS, the Nevada County Local Agency Formation Commission (LAFCO) periodically receives applications for annexations involving the CITY and further annexations are being considered by CITY; and

WHEREAS, the LAFCO Executive Officer is prohibited by law from issuing a Certificate of Filing for such applications until CITY and the County determine, pursuant to Section 99 of the California Revenue and Taxation Code, the amount of property tax revenues to be exchanged between and among the local agencies whose service areas or responsibilities be altered should the annexation occur; and

WHEREAS, the CITY and the County of Nevada adopted a Master Tax Exchange Agreement on July 13, 1981 which governs the exchange of property tax revenues between the CITY and NCCFD for territory annexed to the CITY; and

WHEREAS, the Master Tax Exchange Agreement provides for the transfer of all of NCCFD's base year revenues attributable to the annexation territory to the CITY; however, since the adoption of Master Tax Exchange Agreement, the CITY and NCCFD have merged their operations, and the agencies now find that the Master Agreement's provisions regarding transfer of NCCFD'S revenues to the CITY after annexation do not address this fact; and

WHEREAS, the parties desire to enter into the following Master Revenue Sharing Agreement (hereinafter "THIS AGREEMENT") to provide for the exchange of property tax and fire assessment revenues among and between the CITY and NCCFD relative to the CITY's annexation of properties within the CITY's Sphere of Influence. THIS AGREEMENT's provisions

are to be applicable to annexations which occur during the period of effectiveness of THIS AGREEMENT and to provide for its adoption by joint or concurrent resolutions of CITY and NCCFD that may be presented to LAFCO and/or the LAFCO Executive Officer as evidence of their agreement so long as THIS AGREEMENT has not been canceled.

NOW, THEREFORE, for and in consideration of the agreement made, the parties agree to the following:

Section 1. Definitions.

A. As used in THIS AGREEMENT, the words, phrases and terms defined in this Section shall have the meaning ascribed to them herein:

“Annexing territories” means all properties for which an application or resolution pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Division 3 of Title 5 of the Government Code, commencing with §6000) has been filed with LAFCO, proposing to annex the same to CITY, where the annexation is completed on or after August 11, 2009.

“Base year” means that fiscal year during which the annexation is completed unless otherwise specified herein. In this regard, for purposes of tax sharing for annexations within the Northside Annexation and the Gracie Commons Annexation, the “base year” shall be fixed and means Fiscal Year 2009/2010 for revenues and expenditures.

“Base property tax revenues” means the amount of revenue attributable to the annexing territories for the base year calculated by multiplying the total tax rate in effect in the tax rate area(s) of the annexing territories for the base year (exclusive of voter approved tax rates for the redemption of bonds) times the taxable assessed valuation of all property, both real and personal, of the annexing territories as shown on all assessment rolls of the County of Nevada and the State of California for the base year. The base property tax revenues for any specified agency are calculated by multiplying base property tax revenues attributable to the annexing territories times the percentage of total estimated property taxes without delinquencies shown to be distributable to that agency for the Tax Rate Area Code in which the

annexing territories lie as shown on the distribution spread sheet prepared by the County Auditor-Controller for the base year prior to adjustment to reflect the completed annexation.

“Completion of annexation” means the time when the certificate of completion is filed by LAFCO reflecting completion of annexation of that portion of the CITY’s Sphere of influence to CITY.

“Incremental property tax revenues” means those property taxes in excess of the amount of base proper tax revenues assessed in the annexing territories for the fiscal year(s) following the base year computed in any year by multiplying the assessed valuation growth over the base year times one percent (1%).

“Sphere of Influence area” means the area planned for probable future inclusion within the future physical boundaries and service area of CITY as shown on the CITY’s Sphere of Influence adopted by LAFCO in its Resolution #2008-15 and any modifications thereto duly adopted by LAFCO.

“Tax Rate Areas” means that grouping of parcels used by the County Assessor for reporting assessed values of properties by jurisdiction to assist the County Auditor-Controller in distribution of property taxes.

“Use tax revenues” means the use tax receipts attributable to the annexing territories received by the local jurisdiction for any given fiscal year.

“Zone A area” includes the territory described as the “Northside Annexation,” which was approved by LAFCo for annexation to CITY on June 18, 2009. This area is shown generally on the map included within Appendix “1,” attached hereto.

“Zone B area” includes the territory described as the “Gracie Commons Annexation,” which was approved by LAFCo for annexation to CITY on June 18, 2009. This area is shown generally on the map included within Appendix “2,” attached hereto.

Section 2. Scope.

THIS AGREEMENT shall apply to all unincorporated lands within the CITY Sphere of Influence area upon annexation by CITY. In addition, this agreement shall apply to the two areas identified above as Zone "A" and Zone "B," which were approved for annexation to CITY on June 18, 2009.

Section 3. Assumption of Services after Annexation.

CITY shall assume responsibility for providing all municipal services to annexing territories upon completion of annexation and shall make good faith efforts to annex territories in a logical manner that minimizes transition problems for the previous service provider.

Section 4. Fire Cooperation.

The City of Nevada City (CITY) Fire Department and Nevada County Consolidated Fire District (NCCFD) shall continue to work cooperatively together to provide coordinated fire planning, suppression and prevention activities for area residents/businesses without interruption in the event of annexation. Nothing in THIS AGREEMENT shall require NCCFD to become involved in any transfer from CITY back to NCCFD of property tax revenues after annexation or prevent CITY and NCCFD from reaching a contractual agreement regarding fire services.

Section 5. Revenue Sharing.

Revenues to be exchanged between CITY and NCCFD shall be calculated as follows and as agreed to the CITY and NCCFD:

For any applicable change of organization or reorganization, it is agreed that the provisions of the Master Tax Share Agreement between CITY and County of Nevada adopted on July 13, 1981 shall determine the transfer of the base property tax revenues transferred from NCCFD to CITY following completion of annexation. Notwithstanding this provision for transfer of property tax revenues, the CITY agrees that it will make an annual payment to NCCFD to compensate NCCFD for transitional costs and the loss of property tax and assessment revenues, in consideration of the fact that the two agencies have merged operations. This payment shall be calculated by

determining the initial amount of property tax revenue subject to transfer plus the revenue from NCCFD fire assessment, and prorating that amount on a declining proportional basis over the next ten (10) years. Thus, the first year after completion of annexation, NCCFD shall receive 90% of the property tax and assessment revenue it would have received in the prior year; for the second year it will receive 80% of that revenue. These payments shall be the sole obligation of CITY.

The provisions of this agreement will also apply to the two annexation areas identified above as Zone "A" and Zone "B." Specifically:

A. Zone "A" (Northside Annexation)

As agreed upon by CITY and NCCFD (see Appendix "1") the amount of \$4,780.41 will be amortized annually over a period of ten (10) years in the following manner:

<u>Year</u>	<u>Percentage Paid</u>	<u>Amount</u>
2010	90%	\$4,302.37
2011	80%	\$3,824.33
2012	70%	\$3,346.29
2013	60%	\$2,868.25
2014	50%	\$2,390.21
2015	40%	\$1,912.16
2016	30%	\$1,434.12
2017	20%	\$956.08
2018	10%	\$478.04
2019	0%	\$0.00

B. Zone "B" (Gracie Commons Annexation)

As agreed upon by CITY and NCCFD (see Appendix "2") the amount of \$443.34 will be amortized annually over a period of ten (10) years in the following manner:

<u>Year</u>	<u>Percentage Paid</u>	<u>Amount</u>
2010	90%	\$399.01
2011	80%	\$354.67
2012	70%	\$310.34
2013	60%	\$266.00
2014	50%	\$221.67

2015	40%	\$177.34
2016	30%	\$133.00
2017	20%	\$88.67
2018	10%	\$44.33
2019	0%	\$0.00

Section 6. Transfer of Development Fees.

A list of all AB 1600 fees collected by NCCFD from projects within any annexing territories but not yet expended at the time an application proposing the annexation was filed shall be submitted to the CITY for review within 180 days of completion of annexation, specifying any proposed uses of such funds where allocation has been made. If that list is accepted by the CITY Council, allocated funds will be retained by NCCFD for expenditure within a maximum of three (3) years of the Completion of annexation and any unallocated balance collected from the annexing territories shall be transferred from NCCFD to the CITY, with CITY assuming responsibility for reserving and expending such funds for the purpose for which the money was collected. CITY shall report and account to NCCFD for all expenditures of such funds turned over to CITY by NCCFD.

Section 7. Financial Administration.

Payments to NCCFD shall be made on an annual basis by _____. Upon notification of any annexation CITY and NCCFD staffs will jointly approve the initial calculation of the base revenue amount in writing. An annual reconciliation of the property tax and sales and use tax distribution will be conducted by the CITY and NCCFD staffs. Such payments and reconciliations may be subject to an outside audit at the request of either CITY or NCCFD. Both staffs shall cooperate fully with any audit.

Section 8. Amendments.

Further refinement of the formulas may be considered depending upon the financial experiences and significant outside events. Any amendments or modifications to THIS AGREEMENT must be in writing and executed by CITY and NCCFD if the change affects it.

Section 9. Cancellation of the Agreement.

Either CITY or NCCFD may cancel THIS AGREEMENT on 180 days written notice to the other parties sent by registered mail to the address provided herein, provided that THIS AGREEMENT shall not apply to any annexations initiated after notice of cancellation is given and THIS AGREEMENT shall apply to any annexations in progress when notice of cancellation is given only if CITY and NCCFD both agree that it applies. If THIS AGREEMENT is ever canceled by either party, the apportionment of taxes and assessments, including sales taxes, or the territories annexed while THIS AGREEMENT was in effect shall remain the same unless renegotiated and agreed to by both CITY and NCCFD. This provision shall survive cancellation of THIS AGREEMENT.

Section 10. Notice.

Notices shall be given to CITY at the following address:

City of Nevada City
Gene Albaugh, City Manager
317 Broad Street
Nevada City, CA 95959

Notices shall be given to NCCFD at the following address:

Nevada County Consolidated Fire District
Tim Fike, CEO/Chief
11329 McCourtney Road
Grass Valley, CA 95949-9759

Section 11. Execution in Counterparts.

THIS AGREEMENT may be signed in one or more counterparts and shall be effective when signed by the Chair of the Nevada County Consolidated Fire District Board of Directors and the Mayor of the City of Nevada City. A faxed signature page may be relied upon as evidence of execution. In executing THIS AGREEMENT, the representatives of CITY and NCCFD represent that it has been approved by their respective Council or governing Board in compliance with all applicable laws governing such agreements and that the person signing was given authority to so act and bind the respective entities.

IN WITNESS WHEREOF, the parties hereunto have executed THIS AGREEMENT on the date first above written.

ATTEST: APPROVED BY:
NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

By: _____
Board Secretary

By: _____
Chair, Board of Directors

ATTEST:
CITY OF NEVADA CITY

APPROVED BY:

By: _____
City Clerk

By: _____
Mayor

APPROVED AS TO FORM:
NCCFD COUNSEL

CITY ATTORNEY

By: _____

By: _____

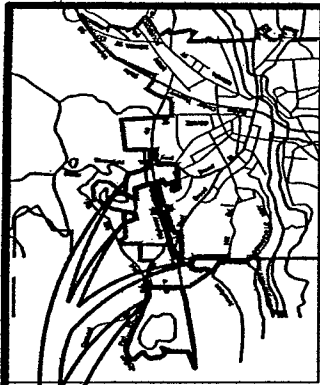
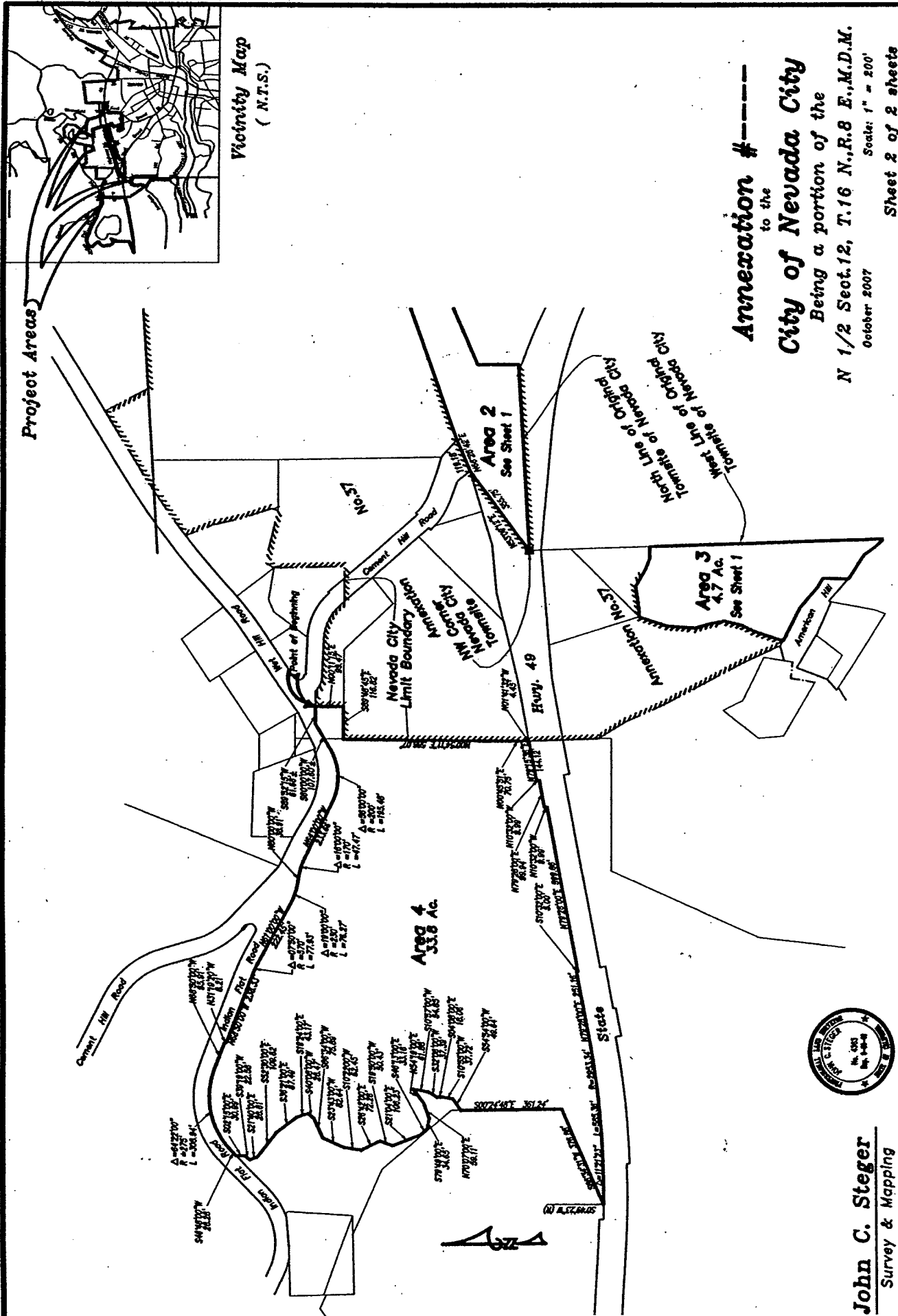
APPENDICES

Appendix “1”

- Map showing Zone A area
- List of Zone A parcels

Appendix “2”

- Map showing Zone B area
- List of Zone B parcels



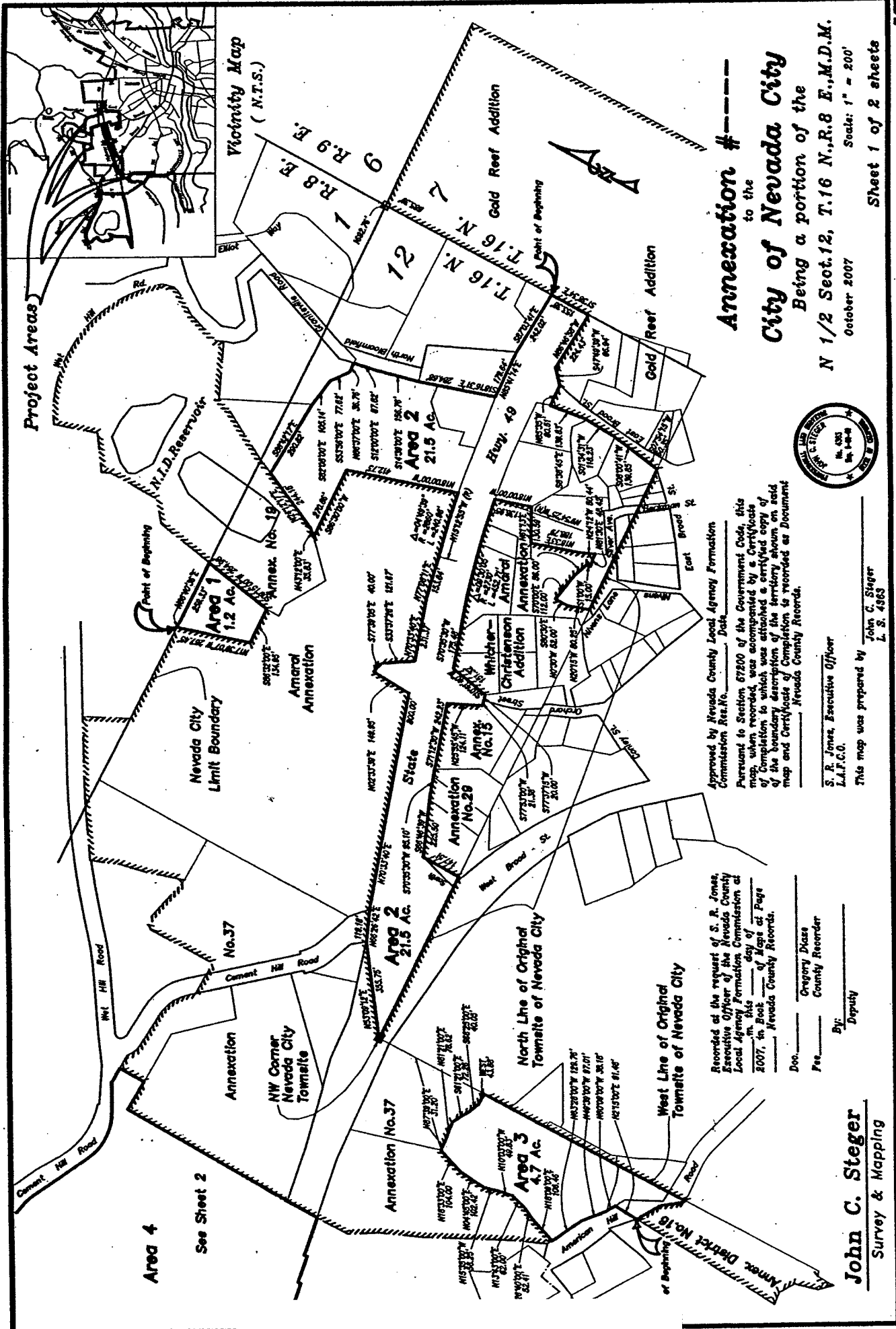
Annexation #-----
 to the
City of Nevada City
 Being a portion of the
 N 1/2 Sect. 12, T.16 N., R.8 E., M.D.M.
 October 2007
 Scale: 1" = 200'
 Sheet 2 of 2 sheets

PRELIMINARY

John C. Steger
 Survey & Mapping



EXHIBIT
 P.



Project Areas

N.D. Reservoir

Area 1
1.2 Ac.

Area 2
21.5 Ac.

Area 3
4.7 Ac.

Area 4

Annex. No. 19
1.2 Ac.

Annex. No. 28
21.5 Ac.

Annex. No. 37
21.5 Ac.

Annex. No. 49
21.5 Ac.

Gold Reef Addition

Amard Annexation

Christensen Addition

Whitaker Addition

North Line of Original Townsite of Nevada City

West Line of Original Townsite of Nevada City

Annex. No. 16
4.7 Ac.

Annex. No. 17
4.7 Ac.

Annex. No. 18
4.7 Ac.

Annex. No. 19
1.2 Ac.

Annex. No. 20
4.7 Ac.

Annex. No. 21
4.7 Ac.

Annex. No. 22
4.7 Ac.

Annex. No. 23
4.7 Ac.

Annex. No. 24
4.7 Ac.

Annex. No. 25
4.7 Ac.

Annex. No. 26
4.7 Ac.

Annex. No. 27
4.7 Ac.

Annex. No. 28
21.5 Ac.

Annex. No. 29
4.7 Ac.

Annex. No. 30
4.7 Ac.

Annex. No. 31
4.7 Ac.

Annex. No. 32
4.7 Ac.

Annex. No. 33
4.7 Ac.

Annex. No. 34
4.7 Ac.

Annex. No. 35
4.7 Ac.

Annex. No. 36
4.7 Ac.

Annex. No. 37
21.5 Ac.

Annex. No. 38
4.7 Ac.

Annex. No. 39
4.7 Ac.

Annex. No. 40
4.7 Ac.

Annex. No. 41
4.7 Ac.

Annex. No. 42
4.7 Ac.

Annex. No. 43
4.7 Ac.

Annex. No. 44
4.7 Ac.

Annex. No. 45
4.7 Ac.

Annex. No. 46
4.7 Ac.

Annex. No. 47
4.7 Ac.

Annex. No. 48
4.7 Ac.

Annex. No. 49
21.5 Ac.

Annex. No. 50
4.7 Ac.

Annex. No. 51
4.7 Ac.

Annex. No. 52
4.7 Ac.

Annex. No. 53
4.7 Ac.

Annex. No. 54
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Annex. No. 55
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Annex. No. 63
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Annex. No. 64
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Annex. No. 65
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Annex. No. 66
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Annex. No. 67
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Annex. No. 68
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Annex. No. 69
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Annex. No. 70
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Annex. No. 74
4.7 Ac.

Annex. No. 75
4.7 Ac.

Annex. No. 76
4.7 Ac.

Annex. No. 77
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Annexation #----- to the City of Nevada City Being a portion of the N 1/2 Sect. 12, T. 16 N., R. 8 E., M.D.M.

October 2007
Scale: 1" = 200'

Sheet 1 of 2 sheets



Approved by Nevada County Local Agency Formation Commission Res. No. _____, Date _____
Pursuant to Section 57200 of the Government Code, this map when recorded was accompanied by a Certificate of Completion to which was attached a certified copy of the boundary description of the territory shown on said map and Certificate of Completion is recorded as Document _____ Nevada County Records.

S. R. Jones, Executive Officer
L.A.F.C.O.

This map was prepared by John C. Steger
L. S. 4363

Recorded at the request of S. R. Jones, Executive Officer of the Nevada County Local Agency Formation Commission at _____ m. this _____ day of _____ 2007, in Book _____ of Maps at Page _____ Nevada County Records.

Do: _____ Gregory Diaz
Fee: _____ County Recorder
By: _____ Deputy

John C. Steger
Survey & Mapping

PRELIMINARY

EXHIBIT B

Appendix "1"

List of Zone A Parcels

Fiscal Year 2008-2009

APN#	Street Address	Total Net Value
05-010-47-000	10221 Cement Hill Rd.	\$ 2,735
05-010-56-000	15475 State Highway 49	
05-020-05-000	10066 N Bloomfield	
05-020-08-000	10014 N Bloomfield	
05-020-15-000	10960 Maidu Ave.	\$ 15,455
05-040-03-000	15076 State Highway 49	
05-040-04-000	15036 State Highway 49	
05-040-11-000		\$ 41,910
05-040-12-000	627 Beckman Ln.	\$689,785
05-040-14-000	228 Commercial St.	\$207,006
05-040-51-000		\$176,435
05-040-54-000		\$514,684
05-040-61-000	645 E Broad St.	\$333,656
05-050-25-000	342 American Hill Rd.	\$175,485
05-050-26-000	15590 American Hill Rd.	\$ 5,403
05-071-09-000	644 E Broad St.	\$ 33,350
05-071-11-000	643 E Broad St.	\$140,454
05-071-13-000	623 Beckman Ln.	<u>\$382,000</u>
TOTAL		\$2,718,358
		<u>X .00125</u>
		\$ 3,397.95
NCCFD Benefit Assessment:	\$ 30.04 X 6 parcels	\$ 180.54
	\$100.16 X 12 parcels	<u>\$ 1,201.92</u>
Annual amount to be amortized		<u>\$ 4,780.41</u>

SURVEYORS' STATEMENT

THIS MAP WAS PREPARED BY ME, OR UNDER MY DIRECTION BASED ON A
COMPILED OF AVAILABLE RECORD DATA.

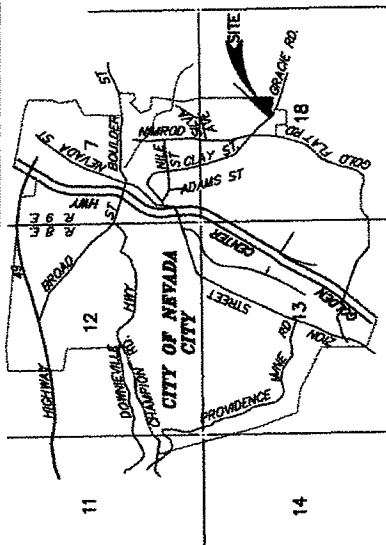


ANDREW R. CASSANO
REGISTRATION EXPIRES
9-30-09

Andrew R. Cassano

LOCATION MAP

SCALE: 1" = 2000'



COUNTY RECORDERS' STATEMENT

RECORDED AT THE REQUEST OF S. R. JONES, EXECUTIVE OFFICER OF THE NEVADA COUNTY
LOCAL AGENCY FORMATION COMMISSION, AT _____ M. THIS DAY OF _____
2007, IN BOOK _____ OF SURVEYS AT PAGE _____, NEVADA COUNTY RECORDS.

DOCUMENT No.: _____ BY: _____
FEE PAID: _____
K.A. SMITH
NEVADA COUNTY RECORDER

APPL

NEVADA COUNTY LOCAL AGENCY FORMATION COMMISSION

RESOLUTION No.: _____

DATE: _____

THIS MAP, WHEN RECORDED, WAS ACCOMPANIED BY A CERTIFICATE OF
COMPLETION, PREPARED PURSUANT TO SECTIONS 57-200-5700 OF THE
GOVERNMENT CODE, TO WHICH WAS ATTACHED A CERTIFIED COPY OF THE
BOUNDARY DESCRIPTION OF THE TERRITORY SHOWN ON SAID MAP. THE
CERTIFICATE OF COMPLETION IS RECORDED AS DOCUMENT No. _____,
NEVADA COUNTY RECORDS.

S. R. JONES
EXECUTIVE OFFICER, LAFCO

ANNEXATION / REORGANIZATION MAP
OF

**City of Nevada City
+ Nevada Irrigation District
Gracie Commons**

BEING A PORTION OF THE

N.W. 1/4 SEC. 18, T. 16 N., R. 9 E. M.D.M

WITHIN THE UNINCORPORATED TERRITORY OF

NEVADA COUNTY, CALIFORNIA

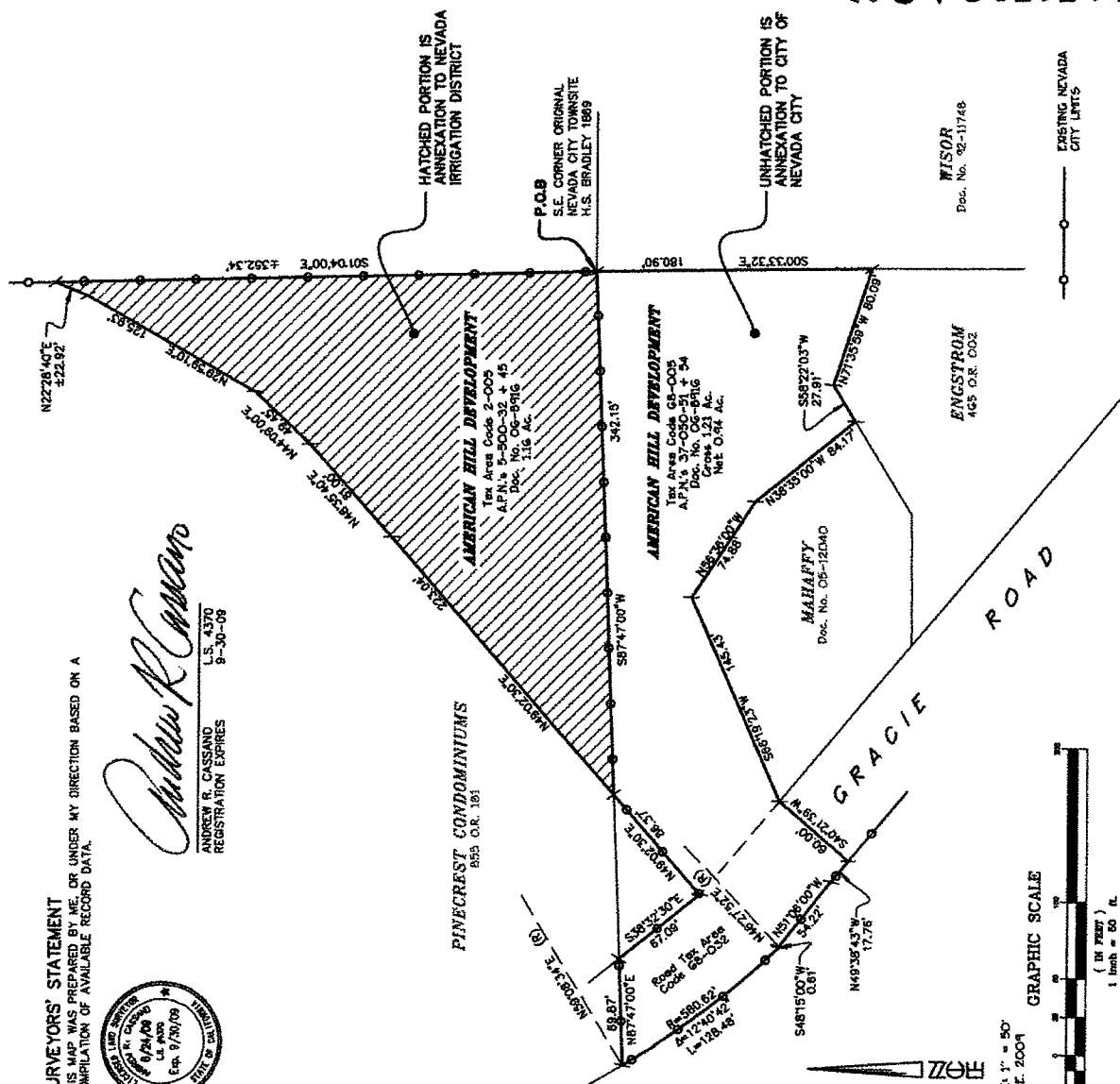
SCALE: 1" = 50'

JUNE 2009

NEVADA CITY ENGINEERING, INC.
505 COYOTE STREET • P.O. BOX 1437 • NEVADA CITY, CALIFORNIA

SHEET 1 of 1

A-787



SCALE: 1" = 50'
JUNE 2009

GRAPHIC SCALE



(IN FEET)
1 inch = 50 ft.

Appendix "2"

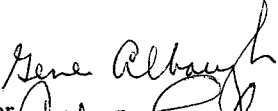
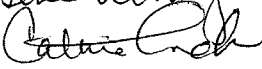
List of Zone B Parcels

Fiscal Year 2008-2009

APN#	Street Address	Total Net Value
37-050-51-000	13221 Gracie Rd	\$ 3,121
37-050-54-000	13237 Gracie Rd	\$247,408
TOTAL		\$250,259
		<u>X .00125</u>
		\$1,123.63
NCCFD Benefit Assessment: \$ 30.04 X 1 parcel		\$ 30.04
\$100.14 X 1 parcel		<u>\$ 100.14</u>
Annual amount to be amortized		<u>\$ 443.34</u>

STAFF MEMORANDUM FOR CITY COUNCIL MEETING

TO: Honorable City Council

FROM: Gene Albaugh, City Manager 
Catrina Andes, Finance Director 

SUBJECT: Cost Allocation and User Fee Study

DATE: June 10, 2009

Recommendation:

Staff recommends that City Council direct staff to sign a contract with MGT of America to perform a Cost Allocation Plan and cost of service analysis for the City of Nevada City for current and potential user fees.

Background/Discussion:

The City Manager and Finance Director have asked for a proposal from MGT of America for providing the service of creating a City Cost Allocation Plan (A-87) and to perform a user fee study.

Cost Allocation Plans (CAP's) are an important analysis. Vital uses of the information can be incorporated into a myriad of financial applications: (1) enterprise fund and redevelopment fund reimbursements for services provided by the general fund, (2) as a key component in user fee charges, (3) inclusion in internal service fund rates which directly impact each of the aforementioned activities, and (4) government grants (State Mandated Cost Claiming – SB90).

The City of Nevada City's user fees in the areas of planning, public works, police, fire, and finance and administration have been unchanged since 2005, when some fees were increased and some were decreased to sufficiently offset the cost of the general City services that were being provided. California state law and court rulings state that jurisdictions can charge up to, but not exceed, the full cost of providing user fee activities. It also is not permissible to overcharge in one area to knowingly undercharge in another area, even when the same department or division "balances out." In following the strategic plan it is the City's goal to figure out where it stands with user fees with an update. This study with the MGT will aid the City's goal in achieving this much needed update.

The study process begins with scoping the project. Following, the multiple project process will include an initial meeting. For the CAP component the primary functions of the City will be identified to determine whether the recipients of the service are general or specific in nature, and seek agreement on the optimum allocation bases. There will be interface with the Director of Finance to obtain allocation

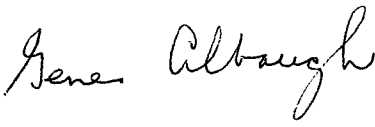
base data. For the user fees operations this initial meeting involves developing the fee schedule, the productive hourly rate calculation, and the departmental specific task designations. The initial meeting will be followed up with a second and third meeting for both components of the study, mostly to for additional input, review, and reconciliation of the data. The fifth step in the process will be implementation, and at the conclusion of the project a follow up when MGT will deliver ten copies of the report, as well as PDF copies of all supporting documentation. There will also be a closeout meeting with staff to discuss any unresolved implementation or update issues.

The cost for the combined study to the City will be \$18,000 including expenses. The project will be managed by Mr. Richard Pearl one of the state's leading experts on cost of service studies, and Mr. Brett Ballard.

The City of Nevada City's budget originally included only the cost of a CAP study for a total of \$8,500. The addition of a user fee study would require a budget adjustment of \$9,500.

**CITY OF NEVADA CITY
MEMORANDUM**

TO: Honorable City Council

FROM: Gene Albaugh, City Manager 

DATE: September 23, 2009

SUBJECT: Response to the Grand Jury Recommendations – Report dated June 17, 2009

Recommendation

It is required that the City respond to the Grand Jury Report by October 16, 2009. The response has been prepared by Councilmember Coffman and staff and is attached for City Council review and consideration.

Authorize the Mayor to sign the attached letter responding to the Grand Jury Report recommendations regarding the dissolution of a finance committee.

Background

The 2008-2009 Nevada County Grand Jury issued one Finding and Recommendation “Nevada City Financial Oversight Committee – Asset or Annoyance?” which requires a response from the City of Nevada City.

In addition, the Grand Jury was interested in following up on two previous Grand Jury investigations of Nevada City Government. The 2006-2007 Grand Jury found the City deficient in a number of areas, including the financial practices and the City Council’s oversight of administration and operations.

The 2008-2009 Grand Jury found “the City had already begun to address these deficiencies and had hired a qualified Finance Manager who has worked to bring the City’s financial systems up to high standards”. The 2007-2008 Grand Jury in a follow-up investigation found marked improvement in the City’s operations and noted that “*Detailed oversight of City finances is provided by the Finance Committee...*” and concluded that this “*financial oversight by the City Council appears appropriate.*”

Discussion

The 2007-2008 Grand Jury issued a report, part of which addressed the dissolution of the City Finance Committee. As required by State Penal Code section 933(c), cities must respond to the Grand Jury report within 90 days after issuance or by the date set by the Grand Jury in the report (October 16, 2009). As such, Councilmember Coffman and staff have prepared an initial draft response for consideration by City Council. If the response is acceptable, it is requested that City Council authorize the Mayor to sign the response addressed to The Honorable Robert Tamietti, Presiding Judge of the Grand Jury.

Financial Impact None

DRAFT - GRAND JURY RESPONSE

September 24, 2009

Honorable Robert L. Tamietti
Presiding Judge of the Grand Jury
201 Church Street
Nevada City, California 95959

Dear Judge Tamietti:

We appreciate the opportunity to respond to the 2008-2009 County of Nevada Grand Jury report. As required by Penal Code section 933(c), we commenting on the report's findings, conclusions and recommendations within the time period specified. Our comments follow:

Findings:

1. There has been a "Finance Committee" in Nevada City government in one form or another for at least 15 years.

Agree

2. On 2/25/09 the City Council of Nevada City voted unanimously to prepare Resolution No. 2009-09, consisting to the dissolution of the Finance and Administration Committee.

Agree

3. As a result the City Council's dissolution action on 2/25/09 (above), the City Treasurer tendered his resignation to the City Council on 3/06/06, citing an inability to make further contributions without the Finance Committee

Agree

4. On 3/11/09 the City Council of Nevada City voted unanimously to pass and adopt Resolution 2009-09, abolishing its Finance and Administration Committee, which was made up of the City Treasurer, three appointed members of the public, and two City Council Members.

Agree

5. The Jury was not provided with clear and/or compelling rationale to explain the City Council's action to abolish the Finance Committee.

Disagree

While this statement is a matter of opinion, it is important to consider the following: Then Mayor, Barbara Coffman, explained to the Jury members present the reasons the Finance Committee had been dissolved. Ms. Coffman urged the Jury to speak with Councilmember Sally Harris who had served on the Finance Committee for several years, had been a citizen member of the Finance Committee, had been the chairman during her time as mayor, and had a background in finance. Ms. Coffman explained that Ms. Harris would be able to be more articulate on the subject and better able to answer the Jury's questions. The Jury chose not to speak to Ms. Harris, or any other sitting council member. The jury also chose not to speak to the City Manager or the Finance Director as requested by Ms. Coffman. Ms. Coffman also urged the Jury to obtain video of the meeting and listen to each councilmember's reasoning. Apparently, the Jury chose not to avail themselves of that video. It would appear the Jury elected not to pursue the council's rationale for the dissolution of the Finance Committee.

6. The Jury was told the City Council, City Manager and City Financial Officer will fill the void left by the Finance Committee.

Disagree

While it is unknown as to what others told the Grand Jury, Ms. Coffman did not state that dissolution of the Finance Committee created a void. Rather, she informed the Grand Jury that the City Finance Director, City Manager, and City Council currently performed all of the finance and budget requirements of the City. The City Manager and Finance Director ensured that the Council remained well informed.

7. In the 2006-2007 Grand Jury Report entitled NEVADA CITY GOVERNMENT: Asleep at the Wheel, which was generally critical of overall city management, the Jury made the following recommendation in the section titled "Finances": *"The City Council should exercise diligent oversight of the City's financial resources and take steps to assure its members understand the relevant processes and are given timely periodic reports."*

Agree

8. Both the City Manager and Mayor responded to the above recommendation with the following statement: *"The City agrees and is in the process of implementing Diligent oversight of the financial resources is being provided by the Council directly through two finance-experienced council members serving full-time on the Finance Committee and Finance Manager and City Treasurer reports to the City Council, and additionally through the Finance Committee's citizen expertise and detailed oversight and reporting back to City Council."*

Agree

9. The 2007-2008 Grand Jury Report entitled Nevada City Government, which was a follow-up to the previous year's report, applauded the City in Finding that, ***"Detailed oversight of City Finances is provided by the Finance Committee, consisting of the Mayor, one other Council Member, the elected City Treasurer and three citizens appointed by the Mayor."***

Agree

10. Although the mayor has the authority to establish or abolish any standing or Ad Hoc Committee, the Finance Committee was dissolved by action of the full City Council.

Agree in part and Disagree in part.

Committees established by the Mayor may be resolved by the Mayor. Committees established by vote of the entire council should be dissolved by vote of the entire council. Generally in Nevada City, committees are established by the Council.

11. The Mayor has the discretion to name the Chair and appoint members to the City's various committees.

Agree in part and Disagree in part.

While the Mayor has such discretion, in some cases committee members are chosen by the councilmember chairman assigned to the committee, and in yet other cases the chairperson may be chosen by the committee.

12. The Finance Committee had no written charter or mission statement from the City Council. It was clear and broadly recognized that the Committee could make recommendations only, and did not have decision-making authority.

Agree in part and Disagree in part.

The Finance Committee did not have any written guidelines, mission statement, or duties. However, the Finance Committee did believe that it was to act as a sort of clearinghouse for City finances, any policy related to City finances, and budget policy. As such it directed the Finance Director and others who came before it to make changes to purposed actions before the matter went to the City Council. As such it made policy decisions that were solely within the purview of the City Council. This was explained to the Grand Jury by Ms. Coffman as one of the reasons for its dissolution.

13. The City Treasurer has no written description of duties or responsibilities other than the generic description that exists in State Code.

Disagree

The City Treasurer has a job description adopted by the City Council at their May 13, 2009 regular City Council meeting.

14. Persons interviewed by the Jury had diverse opinions regarding the role and responsibilities of the City Treasurer.

Unknown.

We cannot know the opinion of those interviewed by the Grand Jury. However, because the Jury failed to interview the City Manager, the City Finance Director, and four Council members it is doubtful that the Grand Jury learned what the City believed the role and responsibilities of the City Treasurer were.

15. For at least the past several years, Finance Committee meetings were publicly noticed and open to the public, complying with the Brown Act and the Committee was transparent in its business.

Agree in part and Disagree in part.

The meetings of the Finance Committee complied with the notice requirements of the Brown Act and were open to the public. However, given that they were held in the afternoon, no press was present, and no formal minutes were taken, the conduct of the Finance Committee was not "transparent" in the manner "transparency" has come to mean.

16. Other than the City Treasurer, members of the Finance Committee were not paid.

Agree

17. City staff time to prepare information requested by the Finance Committee may have added to the workload, but did not significantly add cost.

Agree in part and Unknown in part.

City staff time to prepare and post agendas, prepare staff reports, and provide information requested by the Finance Committee, as well as meeting individually with committee members added to staff workload. The actual dollar cost of the loss staff time is unknown.

18. In the past several years the Finance Committee spent time reviewing City and Department budgets as well as other aspects of City finances. The Committee also brought important financial matters, some of them previously unknown, to the attention of the City Council and others.

Agree to the extent that such took place before the current City Manager and City Finance Director were in place.

Conclusions:

1. Apparently the current Mayor and City Council feel that the Finance Committee is no longer necessary, despite endorsement by two previous councils and the previous City Manager.

Agree

That the Finance Committee is no longer needed. The City has a City Manager and a Finance Director well versed in government finance, a new City Treasurer, and a new Audit Committee made up of those three individuals. In creating the Finance Director position and an Audit Committee, as well as eliminating the Finance Committee, Nevada City has adopted the model of most California cities. Neither Grass Valley, Truckee nor most California cities have finance committees.

2. The City Council was well within its authority to abolish the Finance Committee.

Agree

3. The City Council is responsible to provide a written description of duties, responsibilities, limitations, and expectations for all its various Committees and Chairpersons in order for them to be effective.

Agree. However, the amount of specificity may vary from committee to committee.

4. The Finance Committee provided a valuable oversight function between the City Council and Staff, in addition to providing citizen involvement and transparency.

Agree in part and Disagree in part.

At times in the past when there was no staff member with a government finance background, the Finance Committee provided a useful oversight function. However, that responsibility ultimately belonged to the City Council. While some citizens were able to become involved, the functions of the Finance Committee, as stated above, were not transparent.

5. The services provided by a credible and efficient Finance Committee can be a valuable asset to City Government and its citizens,

Conceptually a committee could be specifically charged with reviewing a certain aspect of a city's finances and thus could be a valuable asset to a city.

6. Conceptually, a Finance Committee has the unique expertise, time and ability to focus greater energy and attention to complex financial matters than does the City Council as a body.

Disagree

It is the City Council's legal responsibility to pay attention to and understand the complex financial matters that come before it. It is the City Council that the citizen's look to and hold responsible for the finances of the City. The responsibility and sense of duty that comes with holding the office of City Councilmember is uniquely different from that of being a committee member.

7. It may appear that a Finance Committee could cause additional workload for City staff due to the necessity to provide requested data and information for the Finance Committee to research and analyze; however, this oversight effort should be taken with or without a Finance Committee.

Agree in part and Disagree in part.

The oversight of the City's finances is an ongoing process involving every staff member as well as the Council. Having a separate Finance Committee making demands on staff time and diverting attention from matters at hand is counterproductive.

8. The Grand Jury believes that largely because of public meeting laws and their own time restrictions, it is impractical for the City Council – as a body – to research, analyze, deliberate and allow for public comment on the complex financial matters faced by City government, without assistance.

Disagree.

It is unfortunate that the Grand Jury has such a belief in that such an undertaking is indeed the responsibility of each councilmember. This Council, individually and collectively, does have assistance in the form of a very knowledgeable City Manager and City Finance Director, conscientious staff members, and an outstanding audit firm.

9. Proper financial oversight requires unique expertise and generous commitment of time for the necessary detailed research and analysis in today's economy and complex financial world.

Agree

10. Proper and effective financial oversight from the City Council can best be accomplished through the assistance of a third party group, in addition to that coming from the City staff.

Disagree.

A City Council must be able to rely upon its City Manager, City Finance Director and other staff members for sound financial information and oversight. For very specific matters outside consultants are occasionally employed.

There is nothing preventing any number of citizens from forming an oversight committee if they are so-minded. All of the relevant information is available and city staff would cooperate fully. It is also worthy to note that no interest was shown for that idea and, that no one showed up for the long Saturday budget workshop or to comment/participate at any of the council meetings that had the Finance Director's detailed and informative presentations.

Recommendations:

1. Consider a reconstituted oversight group, with written and well defined duties and parameters, made up of members with special financial skills and available time, to assist the City Council in its financial oversight responsibilities, while also gaining the benefits of greater transparency and additional citizen involvement.

The City declines to reconstitute a finance committee. However, the City has put in place an Audit Committee consisting of the City Manager, City Finance Director and City Treasurer. These individuals have years of accounting and finance experience, they understand the rules and regulations of Generally Accepted Accounting Principles and Generally Accepted Audit Principles (GAAP), the numerous Government Accounting Standards Board (GASB) requirements, and the Unqualified Audit Opinion received by the City on the 2007-2008 audit of the City's financials. An annual four to five hour budget workshop has been held on a Saturday for the past two years in order that the public may view and participate in the budget process.

2. Prepare a written description of duties and responsibilities for the City Treasurer.

A job description for the City Treasurer was adopted on May 13, 2009.

3. Review its financial oversight responsibilities, realistically recognizing how much time it (the Council as a body) has to devote to researching, studying, analyzing, and deliberating on complex financial matters, and what level of individual expertise and experience Council members have to contribute to that effort. Following that evaluation, devise and implement a system by which it will effectively fulfill its financial oversight responsibilities.

As set forth above, the City Council is aware of its responsibility as elected officials for the financial condition of the City. The City Council continues to have faith in and rely upon the expertise of our City Manager, Finance Director, City Treasurer, Audit Firm, and public input to provide the information necessary to make reasoned choices in these difficult financial times and to undertake the financial oversight necessary to keep the City solvent.

Financial reports are presented monthly or more frequently if needed along with quarterly financial condition reports related to the current economic conditions along with three year projections. This information is presented at public meetings. In addition to the budget workshops, public hearings are held prior to the adoption of the annual City budget.

Additionally, as part of the council's three-year strategic goals, the Finance Director has an ongoing written objective to provide financial education and training to the city council.

We thank you again for the opportunity to clarify and respond to the Grand Jury report. Please let us know if there is anything further that you require.

Sincerely,

Reinette Senum, Mayor

cc: City Council